



3014 (01-06-12)

**ANNUAL REPORT**

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Principal Office: 710 S JANESVILLE STREET  
MILTON, WI 53563

For the Year Ended: DECEMBER 31, 2014

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

## SIGNATURE PAGE

I, DANIEL NELSON of \_\_\_\_\_  
(Person responsible for accounts)

CITY OF MILTON MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

<hr/> (Signature of person responsible for accounts)	<hr/> 04/27/2015 (Date)
<hr/> FINANCE DIRECTOR/TREASURER (Title)	

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF MILTON MUNICIPAL WATER UTILITY**Utility Address:** 710 S JANESVILLE STREET  
MILTON, WI 53563**When was utility organized?** 12/31/1923**Report any change in name:****Effective Date:****Utility Web Site:** www.ci.milton.wi.us

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DAN NELSON**Title:** FINANCE DIRECTOR/TREASURER**Office Address:**710 S JANESVILLE ST  
MILTON, WI 53563**Telephone:** (608) 868 - 6900**Fax Number:** (608) 868 - 6927**Email Address:** dnelson@milton-wi.gov

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**President, chairman, or head of utility commission/board or committee:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****Email Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** ANNISA WELCH**Title:** MAYOR**Office Address:**710 S JANESVILLE ST  
MILTON, WI 53563**Telephone:** (608) 868 - 6900**Fax Number:** (608) 868 - 6927**Email Address:** AWELCH@MILTON-WI.GOV

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**Are records of utility audited by individuals or firms, other than utility employee?**

YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MONICA HAUSER**Title:** MANAGING PARTNER**Office Address:** HAWKINS ASH CPAS500 SOUTH SECOND ST #200  
LA CROSSE, WI 54601**Telephone:** (608) 784 - 7737**Fax Number:****Email Address:** mhauser@hawkinsashcpas.com

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## IDENTIFICATION AND OWNERSHIP

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**Date of most recent audit report:** 12/31/2013

**Period covered by most recent audit:** 5/21/14

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**Names and titles of utility management including manager or superintendent:**

**Name:** HOWIE ROBINSON

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

710 S JANESVILLE ST  
MILTON, WI 53562

**Telephone:** (608) 868 - 6900

**Fax Number:**

**Email Address:** HROBINSON@MILTON-WI.GOV

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**Name of utility commission/committee:** CITY OF MILTON PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**

MR DAVID ADAMS, ALDERPERSON  
MR LYNDA CLARK, ALDERPERSON  
MS NANCY LADER, ALDERPERSON  
MR THERESA RUSCH, ALDERPERSON  
MS MAXINE STRIEGL, ALDERPERSON  
MRS ANISSA WELCH, MAYOR

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:** NONE

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**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,122,416	1,162,293	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	516,008	552,116	2
Depreciation Expense (403)	219,219	202,009	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	185,148	199,279	5
<b>Total Operating Expenses</b>	<b>920,375</b>	<b>953,404</b>	
<b>Net Operating Income</b>	<b>202,041</b>	<b>208,889</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>202,041</b>	<b>208,889</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,298	1,308	10
Miscellaneous Nonoperating Income (421)	345	123,498	11
<b>Total Other Income</b>	<b>4,643</b>	<b>124,806</b>	
<b>Total Income</b>	<b>206,684</b>	<b>333,695</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(26,381)	(26,381)	12
Other Income Deductions (426)	52,275	46,601	13
<b>Total Miscellaneous Income Deductions</b>	<b>25,894</b>	<b>20,220</b>	
<b>Income Before Interest Charges</b>	<b>180,790</b>	<b>313,475</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	22,140	44,503	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>22,140</b>	<b>44,503</b>	
<b>Net Income</b>	<b>158,650</b>	<b>268,972</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,114,054	5,845,082	20
Balance Transferred from Income (433)	158,650	268,972	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,272,704</b>	<b>6,114,054</b>	

**DETAILS OF INCOME STATEMENT ACCOUNTS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,122,416	0	1,122,416	1
<b>Total (Acct. 400):</b>	<b>1,122,416</b>	<b>0</b>	<b>1,122,416</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	516,008	0	516,008	2
<b>Total (Acct. 401-402):</b>	<b>516,008</b>	<b>0</b>	<b>516,008</b>	
<b>Depreciation Expense (403):</b>				
Derived	219,219	0	219,219	3
<b>Total (Acct. 403):</b>	<b>219,219</b>	<b>0</b>	<b>219,219</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	185,148	0	185,148	5
<b>Total (Acct. 408):</b>	<b>185,148</b>	<b>0</b>	<b>185,148</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>202,041</b>	<b>0</b>	<b>202,041</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	4,298		4,298	11
<b>Total (Acct. 419):</b>	<b>4,298</b>	<b>0</b>	<b>4,298</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		345	345	* 12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>345</b>	<b>345</b>	
<b>TOTAL OTHER INCOME:</b>	<b>4,298</b>	<b>345</b>	<b>4,643</b>	

**DETAILS OF INCOME STATEMENT ACCOUNTS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(26,381)	0	(26,381)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(26,381)</b>	<b>0</b>	<b>(26,381)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	47,440	47,440	16
LOSS ON DISPOSAL OF ASSETS	4,835		4,835	17
<b>Total (Acct. 426):</b>	<b>4,835</b>	<b>47,440</b>	<b>52,275</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(21,546)</b>	<b>47,440</b>	<b>25,894</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	22,140	0	22,140	18
<b>Total (Acct. 427):</b>	<b>22,140</b>	<b>0</b>	<b>22,140</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>22,140</b>	<b>0</b>	<b>22,140</b>	
<b>NET INCOME:</b>	<b>205,745</b>	<b>(47,095)</b>	<b>158,650</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,084,439	2,029,615	6,114,054	24
<b>Total (Acct. 216):</b>	<b>4,084,439</b>	<b>2,029,615</b>	<b>6,114,054</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	205,745	(47,095)	158,650	25
<b>Total (Acct. 433):</b>	<b>205,745</b>	<b>(47,095)</b>	<b>158,650</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	4,290,184	1,982,520	6,272,704	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

If Water Utility Plant in Service - Contributed Plant total additions in the current year and the amount reported as Miscellaneous Nonoperating Income (421), Contributed Plant - Water varies by more than 10%, please explain.

ACCT 421 - 3 water connection charges

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**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,122,416	0	0	0	<b>1,122,416</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,122,416</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,122,416</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	178,412	0	<b>178,412</b>	<b>1</b>
Electric operating expenses	0	0	<b>0</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	0	0	<b>0</b>	<b>8</b>
Electric utility plant accounts	0	0	<b>0</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>178,412</b>	<b>0</b>	<b>178,412</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	10,635,951	10,593,372	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,096,453	2,891,169	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Net Utility Plant</b>	<b>7,539,498</b>	<b>7,702,203</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	97,491	121,863	8
Sinking Funds (125)	0	292,755	9
Depreciation Fund (126)	185,325	185,325	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>282,816</b>	<b>599,943</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	257,564	186,931	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)		2,573	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	201,387	197,728	17
Other Accounts Receivable (143)	0	20,701	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	8,098	5,364	20
Plant Materials and Operating Supplies (154)	23,328	23,328	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>490,377</b>	<b>436,625</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>8,312,691</b>	<b>8,738,771</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	835,237	835,237	<b>35</b>
Appropriated Earned Surplus (215)	299,325	299,325	<b>36</b>
Unappropriated Earned Surplus (216)	6,272,704	6,114,054	<b>37</b>
<b>Total Proprietary Capital</b>	<b>7,407,266</b>	<b>7,248,616</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	290,000	985,000	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>290,000</b>	<b>985,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	15,881	65,062	<b>42</b>
Payables to Municipality (233)	0	0	<b>43</b>
Customer Deposits (235)	85	75	<b>44</b>
Taxes Accrued (236)	0	0	<b>45</b>
Interest Accrued (237)	3,867	8,038	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	148,886	168,170	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>168,719</b>	<b>241,345</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)			<b>50</b>
Other Deferred Credits (253)	446,706	263,810	<b>51</b>
<b>Total Deferred Credits</b>	<b>446,706</b>	<b>263,810</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)			<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,312,691</b>	<b>8,738,771</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,593,372	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,709,964	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,925,987	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	10,635,951	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,151,006	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	945,447	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	3,096,453	0	0	0	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	0	0	0	0	
<b>Net Utility Plant</b>	7,539,498	0	0	0	

# **ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,993,162				<b>1,993,162</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	219,219				<b>219,219</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,594				<b>12,594</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>231,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,813</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	73,969				<b>73,969</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>73,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,969</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,151,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,151,006</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON CONTRIBUTED PLANT IN SERVICE  
(ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	898,007				<b>898,007</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	47,440				<b>47,440</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>47,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,440</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>945,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>945,447</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	23,328	23,328	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>23,328</b>	<b>23,328</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)
	Amount (b)	Account Charged or Credited (c)	
Unamortized debt discount & expense (181)			
NONE		0	1
Total			0
Unamortized premium on debt (251)			
NONE			2
Total			0

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	835,237	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>835,237</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
07 GO BONDS	03/27/2007	03/01/2027	3.99%	290,000	1
<b>Total Bonds (Account 221):</b>				<b>290,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	185,148	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>185,148</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	170,976	6
Social Security taxes	12,859	7
PSC Remainder Assessment	1,313	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>185,148</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS	8,038	10,240	18,278	0	1
GENERAL OBLIGATION BOND	0	11,900	8,033	3,867	2
<b>Subtotal</b>	<b>8,038</b>	<b>22,140</b>	<b>26,311</b>	<b>3,867</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,038</b>	<b>22,140</b>	<b>26,311</b>	<b>3,867</b>	

**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	97,491	2
<b>Total (Acct. 124):</b>	<b>97,491</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	185,325	4
<b>Total (Acct. 126):</b>	<b>185,325</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	201,387	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>201,387</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY	8,098	* 15
<b>Total (Acct. 145):</b>	<b>8,098</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	237,429	23
DEFERRED TOWER RENT	209,277	24
<b>Total (Acct. 253):</b>	<b>446,706</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Done

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**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,678,407	0	0	0	<b>7,678,407</b>	<b>1</b>
Materials and Supplies	23,328	0	0	0	<b>23,328</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,072,084	0	0	0	<b>2,072,084</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	250,619	0	0	0	<b>250,619</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,379,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,379,032</b>	
Net Operating Income	202,041	0	0	0	<b>202,041</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.76%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.76%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	263,810	0	0	0	<b>263,810</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	26,381	0	0	0	<b>26,381</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>237,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,429</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,065,588	1,122,205	1
<b>Total Sales of Water</b>	<b>1,065,588</b>	<b>1,122,205</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,496	3,903	2
Rents from Water Property (472 )	21,588	22,569	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	29,744	13,616	5
<b>Total Other Operating Revenues</b>	<b>56,828</b>	<b>40,088</b>	
<b>Total Operating Revenues</b>	<b>1,122,416</b>	<b>1,162,293</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	17,416	25,665	6
Pumping Expenses (620-625)	88,298	86,271	7
Water Treatment Expenses (630-635)	48,976	55,170	8
Transmission and Distribution Expenses (640-655)	141,380	173,701	9
Customer Accounts Expenses (901-906)	26,946	19,462	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	192,992	191,847	12
<b>Total Operation and Maintenance Expenses</b>	<b>516,008</b>	<b>552,116</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	219,219	202,009	13
Amortization Expense (404-407)		0	14
Taxes (408 )	185,148	199,279	15
<b>Total Other Operating Expenses</b>	<b>404,367</b>	<b>401,288</b>	
<b>Total Operating Expenses</b>	<b>920,375</b>	<b>953,404</b>	
<b>NET OPERATING INCOME</b>	<b>202,041</b>	<b>208,889</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
Multifamily Residential (460.5 )				5
Irrigation (460.6 )				6
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,389	85,992	406,982	7
Commercial (461.2 )	227	12,125	51,117	8
Industrial (461.3 )	30	167,054	222,237	9
Public Authority (461.4 )	40	13,952	38,018	10
Multifamily Residential (461.5 )	37	8,168	25,646	11
Irrigation (461.6 )				12
<b>Total Metered Sales to General Customers (461)</b>	<b>2,723</b>	<b>287,291</b>	<b>744,000</b>	
Private Fire Protection Service (462 )	22		26,318	13
Public Fire Protection Service (463 )	1		295,270	14
Other Water Sales (465 )				15
Sales for Resale (466 )		0	0	16
Interdepartmental Sales (467 )				17
<b>Total Sales of Water</b>	<b>2,746</b>	<b>287,291</b>	<b>1,065,588</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	295,270	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>295,270</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,496	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,496</b>	
<b>Rents from Water Property (472):</b>		
US CELLULAR TOWER RENTAL	21,588	7
<b>Total Rents from Water Property (472)</b>	<b>21,588</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECT FEES, REMOTE METERS, ETC	3,543	9
BACKBILLING	13,608	10
Return on net investment in meters charged to sewer department	12,593	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>29,744</b>	

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## OTHER OPERATING REVENUES (WATER)

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	15,598	23,835	* 1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	1,818	1,830	4
<b>Total Source of Supply Expenses</b>	<b>17,416</b>	<b>25,665</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	84,378	82,423	7
Operation Supplies and Expenses (623)	746	559	8
Maintenance of Pumping Plant (625)	3,174	3,289	9
<b>Total Pumping Expenses</b>	<b>88,298</b>	<b>86,271</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	10,198	8,786	10
Chemicals (631)	30,100	37,866	11
Operation Supplies and Expenses (632)	8,153	8,295	12
Maintenance of Water Treatment Plant (635)	525	223	13
<b>Total Water Treatment Expenses</b>	<b>48,976</b>	<b>55,170</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	65,981	79,527	14
Operation Supplies and Expenses (641)	3,062	5,364	15
Maintenance of Distribution Reservoirs and Standpipes (650)	37,450	56,706	* 16
Maintenance of Mains (651)	20,225	8,466	* 17
Maintenance of Services (652)	9,653	4,818	18
Maintenance of Meters (653)	1,976	1,179	19
Maintenance of Hydrants (654)	458	10,229	* 20
Maintenance of Other Plant (655)	2,575	7,412	21
<b>Total Transmission and Distribution Expenses</b>	<b>141,380</b>	<b>173,701</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	23,841	10,956	* 22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)	3,105	8,506	* 24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)		0	26
<b>Total Customer Accounts Expenses</b>	<b>26,946</b>	<b>19,462</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	62,794	83,766	28
Office Supplies and Expenses (921)	2,183	1,807	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	19,350	9,060	* 31
Property Insurance (924)	11,802	15,676	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	70,878	63,107	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	19,363	9,831	* 36
Transportation Expenses (933)	6,622	8,600	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>192,992</b>	<b>191,847</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>516,008</b>	<b>552,116</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 600 & 901 - The combined balance in 2013 was \$35,000 and in 2014, it was \$39,438.

Account 930 - Software purchase to track meters, services, backflow, etc.

Account 903 - In 2013 there was a \$5,700 inventory adjustment

Account 650 - Well #2 repair was recorded in this account in 2013 for \$12,716

Account 923 - Water pressure study from outside engineers

Account 654 - Purchased new valves and other components in 2013 due to the no lead requirement

Account 651 - More main breaks in 2014 due to extremely cold winter.

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**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		174,638	186,895	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,662	4,029	2
<b>Net property tax equivalent</b>		<b>170,976</b>	<b>182,866</b>	
Social Security		12,859	15,441	3
PSC Remainder Assessment		1,313	972	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>185,148</b>	<b>199,279</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Unknown				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.161607				3
County tax rate	mills		6.350517				4
Local tax rate	mills		8.838111				5
School tax rate	mills		6.783224				6
Voc. school tax rate	mills		1.058130				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.191589</b>				10
Less: state credit	mills		1.350771				11
<b>Net tax rate</b>	mills		<b>21.840818</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.838111</b>				14
<b>Combined School Tax Rate</b>	mills		<b>7.841354</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.679465</b>				17
<b>Total Tax Rate</b>	mills		<b>23.191589</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.719203</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.840818</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.707986</b>				21
Utility Plant, Jan. 1	\$	10,593,372	10,593,372				22
Materials & Supplies	\$	23,328	23,328				23
<b>Subtotal</b>	\$	<b>10,616,700</b>	<b>10,616,700</b>				24
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>10,616,700</b>	<b>10,616,700</b>				26
Assessment Ratio	dec.		1.047200				27
<b>Assessed Value</b>	\$	<b>11,117,808</b>	<b>11,117,808</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.707986</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>174,638</b>	<b>174,638</b>				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>174,638</b>					34
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	7,584				7,584	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	1,475,546				1,475,546	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,483,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,483,130</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	3,350				3,350	11
Structures and Improvements (321)	332,285		15,700		316,585	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	264,513	3,590			268,103	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,048				1,048	16
<b>Total Pumping Plant</b>	<b>601,196</b>	<b>3,590</b>	<b>15,700</b>	<b>0</b>	<b>589,086</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	17,408				17,408	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>17,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,408</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	6,800				6,800	22
Structures and Improvements (341)	1,464				1,464	23
Distribution Reservoirs and Standpipes (342)	811,052				811,052	24
Transmission and Distribution Mains (343)	2,932,210	43,030	37,594		2,937,646	25
Services (345)	298,898				298,898	26
Meters (346)	445,124	41,287	15,675		470,736	27
Hydrants (348)	574,584	12,772	5,000		582,356	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	67,947				67,947	29
<b>Total Transmission and Distribution Plant</b>	<b>5,138,079</b>	<b>97,089</b>	<b>58,269</b>	<b>0</b>	<b>5,176,899</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	24,041				24,041	31
Office Furniture and Equipment (391)	19,658				19,658	32
Computer Equipment (391.1)	47,883				47,883	33
Transportation Equipment (392)	151,409				151,409	34
Stores Equipment (393)	299				299	35
Tools, Shop and Garage Equipment (394)	42,807				42,807	36
Laboratory Equipment (395)	400				400	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	2,567				2,567	39
SCADA Equipment (397.1)	115,722	36,404			152,126	40
Miscellaneous Equipment (398)	2,251				2,251	41
<b>Total General Plant</b>	<b>407,037</b>	<b>36,404</b>	<b>0</b>	<b>0</b>	<b>443,441</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,646,850</b>	<b>137,083</b>	<b>73,969</b>	<b>0</b>	<b>7,709,964</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,646,850</b>	<b>137,083</b>	<b>73,969</b>	<b>0</b>	<b>7,709,964</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,246,335				2,246,335	25
Services (345)	425,300				425,300	26
Meters (346)	0				0	27
Hydrants (348)	243,352				243,352	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	11,000				11,000	29
<b>Total Transmission and Distribution Plant</b>	<b>2,925,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,925,987</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,925,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,925,987</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,925,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,925,987</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,591	24,591	1
February			26,203	26,203	2
March			29,938	29,938	3
April			26,852	26,852	4
May			27,462	27,462	5
June			31,080	31,080	6
July			32,775	32,775	7
August			34,922	34,922	8
September			30,896	30,896	9
October			29,025	29,025	10
November			26,065	26,065	11
December			27,545	27,545	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>347,354</b>	<b>347,354</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

### WATER AUDIT STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	347,354	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>347,354</b>	3
Less: Gallons (000's) sold (Revenue Water):	287,291	4
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>60,063</b>	5
Authorized System Uses:		6
Gallons (000's) used to flush mains:	2,177	7
Gallons (000's) used for fire protection:	700	8
Gallons (000's) used to prevent freezing of distribution system:	8,641	9
Gallons (000's) used for other system uses:		10
Subtotal Authorized System Uses:	<b>11,518</b>	11
Water Losses (Real and Apparent):		12
Gallons (000's) lost due to main leaks or breaks:	8,610	13
Gallons (000's) lost due to service leaks or breaks:	500	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	300	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) unknown/not accounted for:	<b>39,135</b>	17
Subtotal Water Losses:	<b>48,545</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of Real and Apparent Losses:	<b>14%</b>	20
If water losses exceed 15%, indicate causes:		21
		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,545	<b>29</b>
Date of maximum:            01/19/2014		<b>30</b>
Cause of maximum: Main break		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	51	<b>33</b>
Date of minimum:            01/16/2014		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	902,405	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	6	<b>40</b>
Number of service breaks repaired this year:	3	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?		<b>43</b>
Outside municipality?		<b>44</b>

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**SOURCES OF WATER SUPPLY - GROUND WATERS**

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Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL	WELL #2	722	10	460,000	Yes	1
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	2
DEEP WELL	WELL #5	1,036	15	1,500,000	Yes	3
DEEP WELL	WELL #6	875	16	1,440,000	Yes	4

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**SOURCES OF WATER SUPPLY - SURFACE WATERS**

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Description (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

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1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #4	WELL #5	1
Location	WELL #2	WELL #4	WELL #5	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	REDO	BJ	SIMMONS	5
Year Installed	1975	1989	1992	6
Type	SUBMERSIBLE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	1,000	1,130	8
Pump Motor or Standby Engine Mfr	REDO	U S MOTORS	U.S. MOTORS	9 10
Year Installed	1975	1989	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	125	175	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5A	WELL #6	WELL #6	15
Location	WELL #5A	WELL #6	WELL #6	16
Purpose	S	P	P	17
Destination	T	T	T	18
Pump Manufacturer	SIMMONS	AMERICAN MARSH	AMERICAN MARSH	19
Year Installed	1992	2006	2006	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	925	1,000	1,000	22
Pump Motor or Standby Engine Mfr	WAUKESHA	GENERAL ELECTRIC	GENERAC	23 24
Year Installed	1992	2006	2006	25
Type	NATURAL GAS	DIESEL	DIESEL	26
Horsepower	175	150	150	27
Footnotes				28

## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
CLEARLAKE	100	1959	ET	STEEL	157	200000	1
ROGERS ST.	200	1997	ET	STEEL	157	500000	2

## WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	
WELLHOUSE #2	1948	0	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	1
<b>Notes:</b>							
WELLHOUSE #4	1947	1	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	2
<b>Notes:</b>							
WELLHOUSE #5	1992	1	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	3
<b>Notes:</b>							
WELLHOUSE #6	2006	1	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	WELLHOUSE	4
<b>Notes:</b>							

## WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
L	D	1.000	0				0	1
M	D	1.000	0				0	2
M	D	2.000	370				370	3
M	D	4.000	9,182	50	50		9,182	4
M	D	6.000	62,353	10	10		62,353	5
M	D	8.000	52,139	20	20		52,139	6
M	T	10.000	46,365				46,365	7
M	T	12.000	7,514				7,514	8
<b>Total Within Municipality</b>			<b>177,923</b>	<b>80</b>	<b>80</b>	<b>0</b>	<b>177,923</b>	
M	D	8.000	462				462	9
<b>Total Outside of Municipality</b>			<b>462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>462</b>	
<b>Total Utility</b>			<b>178,385</b>	<b>80</b>	<b>80</b>	<b>0</b>	<b>178,385</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

They were financed with cash on hand from the utility.

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**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.666	156				156		1
M	0.750	835				835		2
L	0.750	92				92		3
M	1.000	696	4			700	*	4
M	1.500	38				38		5
M	2.000	36	1			37	*	6
M	6.000	20				20		7
M	8.000	19				19		8
M	10.000	1				1		9
<b>Total Utility</b>		<b>1,893</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>1,898</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-22)**

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

The services were paid for by a private developer.

**If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.**

The services were paid for by a private developer.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

Confirmed

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## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,410	251	239		2422	0	1
0.750	5	2	1		6	0	2
1.000	52			(9)	43	0	* 3
1.500	32	4	3	(2)	31	0	* 4
2.000	26	2	2		26	0	5
3.000	8	2	3		7	0	6
4.000	4		2		2	0	7
6.000	0				0	0	8
8.000	0				0	0	9
<b>Total:</b>	<b>2,537</b>	<b>261</b>	<b>250</b>	<b>(11)</b>	<b>2537</b>	<b>0</b>	

1) Indicate your residential meter replacement schedule:

- ☐ Meters tested once every 10 years and replaced as needed  
☒ All meters replaced within 20 years of installation  
☐ Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- ☐ Manually - remote register  
☐ Manually - inside the premises  
☒ Radio Frequency - drive or walk-by technology  
☐ Radio Frequency - fixed network or other automatic infrastructure (AMI)  
☐ Other

**METERS (cont.)**

4. Totals by size in Column (f) should equal same size totals in Column (o).  
 5. Explain all reported adjustments as a schedule footnote.  
 6. Do not include station meters in the meter inventory used to complete these tables.

**Classification of All Meters at End of Year by Customers**

<b>Size of Meter</b>	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Multifamily Residential</b>	<b>Irrigation</b>	<b>Wholesale</b>	<b>Inter-D or Utility Use</b>	<b>In Stock and Deduct Meters</b>	<b>Total</b>	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
0.625	2,111	151	13	12	1	0	0	0	134	2422	1
0.750	0	2	2	0	0	0	0	0	2	6	2
1.000	0	15	4	6	18	0	0	0	0	43	3 *
1.500	0	11	6	6	8	0	0	0	0	31	4 *
2.000	0	6	7	8	5	0	0	0	0	26	5
3.000	0	1	3	3	0	0	0	0	0	7	6
4.000	0	0	0	2	0	0	0	0	0	2	7
6.000	0	0	0	0	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>2,111</b>	<b>186</b>	<b>35</b>	<b>37</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136</b>	<b>2537</b>	

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## METERS

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### Meters (Page W-23)

#### Explain all reported adjustments.

All adjustments were to match the meters actually on hand

#### If Tested During Year column total is zero, please explain.

All the meters were replaced in the mid 2000's with radio reads. As the meters reach their useful life because of the new no lead regulations, they are replaced with the new no lead meters. Therefore the testing is low because meters are being replaced.

#### Explain program for replacing or testing meters 1" or smaller.

All the meters were replaced in the mid 2000's with radio reads. As the meters reach their useful life because of the new no lead regulations, they are replaced with the new no lead meters. Therefore the testing is low because meters are being replaced.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. All were checked in 2014

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## **METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	330	3	2		331	2
<b>Total Fire Hydrants</b>	<b>330</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>331</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years.**  
**Please provide the number operated during the year.**

Number of hydrants operated during year:	331	*
Number of distribution system valves end of year:	497	
Number of distribution valves operated during year:	137	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

The Water Utility operated 170 valves in 2013 and operated 137 in 2014. The Utility staff is working on a plan to achieve the recommended 50% operation of distribution valves.

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**LIST OF ALL STATION AND WHOLESALE METERS**

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

<b>Purpose (a)</b>	<b>Size (in.) of Meter (b)</b>	<b>Location or Description (c)</b>	<b>Type (d)</b>	<b>Date of Last Meter Test (e)</b>	
Station Meter	<= 4-inch	WELL #2	Magnetic	11/19/2014	<b>1</b>
Station Meter	8	WELL #4	Magnetic	11/19/2014	<b>2</b>
Station Meter	8	WELL #5	Magnetic	11/19/2014	<b>3</b>
Station Meter	10	WELL #6	Magnetic	11/19/2014	<b>4</b>

## WATER CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
<b>Administrative and General Expenses</b>		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
<b>Subtotal Administrative and General Expenses</b>	<b>0</b>	
<b>Customer Incentives</b>		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
<b>Subtotal Customer Incentives</b>	<b>0</b>	
<b>Total Conservation Expenditures</b>	<b>0</b>	

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**WATER CUSTOMERS SERVED**

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List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

<b>Location (a)</b>		<b>Customers End of Year (b)</b>
<hr/> <b>Rock    County</b>		
<b>Cities</b>		
MILTON		2,354 *
<hr/> <b>Total Cities:</b>		<hr/> <b>2,354</b>
<hr/> <b>Total Rock    County:</b>		<hr/> <b>2,354</b>
<hr/> <b>Total Company:</b>		<hr/> <b>2,354</b>